

2019

**CERTIFICATE**

To the Clerk of Johnson, State of Kansas

We, the undersigned, officers of

**City of Westwood Hills**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
Table of Contents:		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Allocation of MVT, RVT, and 16/20M Veh Tax	3			
Schedule of Transfers	4			
Statement of Indebtedness	5			
Statement of Lease-Purchases	6			
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	406,512	191,962
Debt Service	10-113		38,682	39,456
Library	12-1220			
Special Highway			46,620	
Capital Projects			40,000	
KDHE Loan Fund				
KDHE Project Reserve				
<b>Totals</b>	xxxxxx		531,814	231,418
Budget Summary	0			
Neighborhood Revitalization				
				County Clerk's Use Only
				Nov 1, 2018 Total Assessed Valuation

**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold an Election?**

231,519  
NO

Assisted by:

John P. Martin CPA

Address:

6310 Lamar Ste 110

Overland Park KS 66202

Email:

johnmartin@higdonhale.com

Date Attested: \_\_\_\_\_ 2018

County Clerk

Governing Body

## Computation to Determine Limit for 2019

1. Total tax levy amount in 2018 budget		Amount of Levy
2. Library levy in 2018 budget		+ \$ 189,400
Other tax entity levy in 2018 budget		- \$
3. Net tax levy		- \$
		\$ 189,400
2019 Budget Percentage Adjustments		
4. New improvements for 2018 :	+ 0	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 5,208	
5b. Personal property 2017	- 4,763	
5c. Increase in personal property (5a minus 5b)	+ 445	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	445	
11. Total estimated valuation July 1, 2018	7,892,424	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0001	
13. Percentage adjustment increase (12 times 3)		+ \$ 11
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)		1.40%
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ 2,652
16. Total Percentage Adjustments		\$ 2,663

### 2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:				
Property tax revenues for debt service in 2018 budget:				
Increase property tax revenues spent on debt service				
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:				
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:				
Increase property tax revenues spent on public building commission and lease payments				
19. Property tax revenues spent on special assessments in the 2019 budget:				
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud				
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:				
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:				
23. Law enforcement expenses - 2019 budget:				
Law enforcement expenses - 2018 budget:				
CPI adjustment				
Increased law enforcement expenses in 2019 budget:				
(Do not include building construction or remodeling costs)				
24. Fire protection expenses - 2019 budget:				
Fire protection expenses - 2018 budget:				
CPI adjustment				
Increased fire protection expense in 2019 budget:				
(Do not include building construction or remodeling costs)				
25. Emergency medical expenses - 2019 budget:				
Emergency medical expenses - 2018 budget:				
CPI adjustment				
Increased emergency medical expenses in 2019 budget:				
(Do not include building construction or remodeling costs)				
26. Total Revenue Adjustments				

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29. Total Computed Tax Levy		<u>231,519</u>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		None
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.014	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2019 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss

2019 Tax Levy (Less Levy for other Governmental Units)

2018 Tax Levy (Less Levy for other Governmental Units)

Change in Levy 0

CPI Adjustment 2,652

2019 Mill Rate (Less Mills for other Governmental Units)

Loss of Assessed Valuation Multiplied by 2019 Mill Rate 0

Total Adjustment for Loss of Assessed Valuation 2,652

Exemption from Election Requirement Yes



### Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	189,400	21,367	0	0	0	0
Debt Service						
Library						
TOTAL	189,400	21,367	0	0	0	0

County Treas Motor Vehicle Estimate

21,367

County Treas Recreational Vehicle Estimate

9

County Treas 16/20M Vehicle Estimate

0

County Treas Commercial Vehicle Tax Estimate

0

County Treas Watercraft Tax Estimate

0

Motor Vehicle Factor

0.11281

Recreational Vehicle Factor

0.00000

16/20 Vehicle Factor

0.00000

Commercial Vehicle Factor

0.00000

Watercraft Factor

0.00000

City of Westwood Hills

2019

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2017</b>	<b>Current Amount for 2018</b>	<b>Proposed Amount for 2019</b>	<b>Transfers Authorized by Statute</b>
General Fund	Capital Fund	78,385	40,000	40,000	
General Fund	KDHE - Project Reserve			5,000	
General Fund	Debt Service			3,032	
	<b>Totals</b>	78,385	40,000	48,032	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	78,385	40,000	48,032	

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

City of Westwood Hills

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	49,409	67,649	31,272
Receipts:			
Ad Valorem Tax	180,876	189,400	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	16,402	18,380	21,367
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax	25,077	28,600	40,000
Local Sales Tax	77,323	53,150	55,000
Franchise Tax	28,365	30,000	30,000
Licenses	1,000	725	1,025
Building Permits	4,081	1,000	1,000
State of Kansas			
Court Fines	33,312	40,500	30,000
New County Tax		6,000	7,000
In Lieu of Tax (IRB)			
Interest on Idle Funds		1,650	1,650
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>366,436</b>	<b>369,405</b>	<b>187,042</b>
<b>Resources Available:</b>	<b>415,845</b>	<b>437,054</b>	<b>218,314</b>
Expenditures:			
Capital Projects	7,330	18,022	24,250
Salaries & Wages	28,234	32,000	32,740
Employee Benefits	2,389	2,600	2,600
Council Fees	3,000	3,000	3,000
Public Works	8,388	33,110	15,700
Street Lights	14,053	16,600	16,600
Beutification	14,512	21,100	23,000
Snow Removal	2,855	9,000	9,000
Operating Expenses	7,343	9,100	11,665
Transfer to Debt Fund			3,032
Utilities	3,124	4,050	4,500
Police Ocntractual Expense	160,243	176,000	176,000
Animal Control		6,000	4,000
Transfer Capital Fund	78,385	40,000	40,000
Council of Mayors	515	1,000	1,500
Professional Fees	9,026	16,000	16,000
Inspections	936	3,000	2,600
Crossing Guards	2,552	3,200	3,325
Insurance	5,311	6,000	6,000
Transfer to Reserve Fund			5,000
Codes		6,000	6,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>348,196</b>	<b>405,782</b>	<b>406,512</b>
Unencumbered Cash Balance Dec 31	67,649	31,272	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	369,580	405,782	406,512
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			406,512
Tax Required			188,198
Delinquent Comp Rate:	2.0%		3,764
Amount of 2018 Ad Valorem Tax			191,962

City of Westwood Hills

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax			
Delinquent Tax		0	xxxxxxxxxxxxxxxx
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from General Fund		0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Principal and Interest		0	3,032
Principal			20,650
Interest			15,000
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	38,682
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	0	0	38,682
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			38,682
Tax Required			38,682
Delinquent Comp Rate:		2.0%	774
Amount of 2018 Ad Valorem Tax			39,456

Adopted Budget Library	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax			
Delinquent Tax		0	xxxxxxxxxxxxxxxx
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:		2.0%	0
Amount of 2018 Ad Valorem Tax			0

CPA Summary

Qualifies for



City of Westwood Hills

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	14,420	26,446	36,533
Receipts:			
State of Kansas Gas Tax	10,087	10,087	10,087
County Transfers Gas		0	0
Reimbursements	1,939		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>12,026</b>	<b>10,087</b>	<b>10,087</b>
<b>Resources Available:</b>	<b>26,446</b>	<b>36,533</b>	<b>46,620</b>
Expenditures:			
Street Repair and Maint			46,620
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>46,620</b>
Unencumbered Cash Balance Dec 31	26,446	36,533	0
2017/2018/2019 Budget Authority Amount	9,450	23,870	46,620

Adopted Budget Capital Projects	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	242,812	330,394	0
Receipts:			
Transfer from General Fund	78,385	40,000	40,000
Charges to Customers			
Reimbursements	9,197		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>87,582</b>	<b>40,000</b>	<b>40,000</b>
<b>Resources Available:</b>	<b>330,394</b>	<b>370,394</b>	<b>40,000</b>
Expenditures:			
Projects		370,394	40,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>370,394</b>	<b>40,000</b>
Unencumbered Cash Balance Dec 31	330,394	0	0
2017/2018/2019 Budget Authority Amount	290,803	502,009	40,000

CPA Summary

City of Westwood Hills

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>KDHE Loan Fund</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
KDHE Loan Proceeds		0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Construction Expenses		0	
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>KDHE Project Reserve</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer From General Fund			5,000
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	0	0	5,000
<b>Resources Available:</b>	0	0	5,000
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	5,000
2017/2018/2019 Budget Authority Amount	0	0	0

CPA Summary

## NOTICE OF BUDGET HEARING

The governing body of

City of Westwood Hills

will meet on August 13, 2018 at 7:00 PM at 4700 Rainbow Westwood Kansas 66205 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 4700 Rainbow Westwood Kansas 66205 and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	348,196	25.497	405,782	24.943	406,512	191,962	24.322
Debt Service					38,682	39,456	4.999
Library							
Special Highway							
Capital Projects					46,620		
KDHE Loan Fund			370,394		40,000		
KDHE Project Reserve							
Totals	348,196	25.497	776,176	24.943	531,814	231,418	29.321
Less: Transfers	78,385		40,000		48,032		
Net Expenditure	269,811		736,176		483,782		
Total Tax Levied	183,534		189,400		xxxxxx		
Assessed Valuation	7,196,509		7,593,276		7,892,424		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

\*Tax rates are expressed in mills

2016
0
0
0
0
0

2017
0
0
0
0
0

2018
0
0
0
0
0

Paula Schwach

City Official Title: Mayor



# The Legal Record

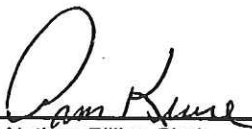
P.O. Box 273  
Olathe, KS 66051-0273  
(913) 780-5790

ATTN: BETH O'BRYAN (CITY CLERK)  
CITY OF WESTWOOD HILLS  
2216 W 49TH ST  
WESTWOOD HILLS KS 66205-1949

## Proof of Publication

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Pam Kruse, of lawful age, being first duly sworn,  
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County and State for a period of more than one  
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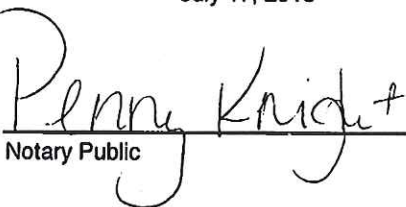
BUDGET HEARING - WESTWOOD HILLS  
7/17/18



Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

July 17, 2018



Notary Public

PENNY KNIGHT  
Notary Public-State of Kansas  
My Appt. Expires Dec. 31, 2021

L74908  
Publication Fees: \$16.94



**NOTICE OF BUDGET HEARING**  
First published in The Legal Record, Tuesday, July 17, 2018.

State of Kansas  
City

2019

**NOTICE OF BUDGET HEARING**

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**City of Westwood Hills**

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KDHB Loan Fund							
KDHB Project Reserve							
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Less: Transfers	78,383		49,000		48,032		
Net Expenditure	269,811		736,176		483,782		
Total Tax Levied	183,534		189,400		XXXXXXXXXXXXXXXXXXXX		
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**Outstanding Indebtedness,**

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

2016
0
0
0
0
0

2017
0
0
0
0
0

2018
0
0
0
0
0

\*Tax rates are expressed in mills

Paula Schwach

City Official Title: Mayor

7/17